

## **AC23. ANNUAL REPORT ON 2012/13 AUDIT**

The Committee considered a report by the Chief Finance Officer presenting Audit Scotland's Annual Report on the Audit of Falkirk Council Accounts 2012/2013.

Audit Scotland was required to produce an Annual Report on matters of significance that have arisen out of the audit process. The unaudited Accounts had been issued on 28 June 2013 and the audited Accounts had been authorised for issue on 23 September 2013, both dates in compliance with legislative requirements. The Audit Report highlighted a number of issues, and 13 agreed action points, and progress on their implementation would be reported to the Committee in due course.

Members sought clarification of the Auditors' comments on the Council's governance arrangements, and discussed the decision making structure and the role of members in scrutiny. The members of the Committee then sought information on the underspend in the Housing Revenue Account (HRA), the Equal Pay liability arrangements and consultations with Trades Unions, the proposals for the review of Reserves, and the procedures for dealing with Rent and Council Tax arrears.

### **Decision**

**The Committee noted the report.**